LF. 17792

G. R. S. IX-5]

Previous references. 1902-3

191 .

(LB)

Later references.

File No 54 of 02

Serial Nos. 164

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 4

Major ~~Part~~ B for November 03

SUBJECT.

Contribution for Well works

W D 1250—GPB—30,000 28-1-19

Indexed

Office Note.

Letter no 789 dt 27-5-03, from the President of the Ulutaldrug L.7. Circle, Complaining against the Comptroller's order, that contributions in money should not be held in deposit but should be credited to the respective heads of account to which they belong

Under the circular orders recently issued by the comptroller, Contributions in money should not be held in deposit by the Presidents, but should be credited to the respective heads of accounts to which they belong.

2. The President complains against the Comptroller's order, stating that the procedure laid down, necessitates, when such works are undertaken, appropriations of budget grants sanctioned for the year, and reduces the funds available for other urgent works to be carried out before the year closes; and

requests that, in all cases in which there is every prospect of the works, for which money contributions are promised, being taken up immediately & completed in the year in which the contributions are received, he may be permitted to place the sums recovered in deposit & utilize them for the works for which they are intended.

3. The President also states that a contribution of Rs 325 recovered in cash from the villagers of Chikkabannihatti (Nagalur Taluq) & Belludi (Harihar Sub Zq) on account of two wells to be repaired in them was credited to the Dist Funds and requests that the Comptroller may be directed to withdraw the credit afforded to the contribution of Rs 325 referred to & to place it in deposit for being spent upon aforesaid works which have been taken up & will be completed before the close of this

year.

May the President be informed that the procedure ~~had~~ adopted by the Comptroller is in accordance with the existing rules and should be adhered to. If funds are required for this work a pre-appropriation statement may be submitted for sanction, the work being pushed on to completion in the meantime.

(Spare copy put up.)

Submitted for orders.

DJ 24/6/03

26/6/03

What rules do you refer to please?

27/6/3

~~Flag A~~

~~Extract from Regulations~~

G. P. no 3196-204 / Cir 341 of 22-5-92 put up.

Submitted. Please see

DJ 3/7/03

6/7/03

That order recites that the moneys shall be in the treasury, not in the Office personal ledger. But it does not show that it shall not be ~~Spent~~ kept as a deposit. Get a copy of the Circular of Comptr referred to by the President.

Submitted (the last sentence) 9/7/3

Please see also para I of Proc no 6227-39 / 2429 of 24/10 (Flag B) as well as para 3 of Comptroller's Circular no 18560 of 16-7-96 (Flag 6)

DJ 17/7/03 11/7/03

Rules marked A do not apply to the Case: nor the Passages marked B - which merely applies to moneys not being brought to account if credited to deposits, this Condition would be fulfilled

The Comptroller's Circular Para 3 directly applies to the Case As the President says, where a Contribution is received after the budget is passed & to be spent within the year, the Carrying out the Comptroller's order necessitates the preparation & sanction of a Supplemental budget, unless a reappn can be made by reducing expenditure on items already budgetted for. There is no imperative rule either in the Acc & Code (Ch 15)

or in any order of Court which prohibits such contributions being retained as deposits. The question has therefore to be decided on the balance of advantage

I think there is no real necessity to enforce the Comptroller's rule to the fullest extent & render the roundabout procedure of a supplemental budget necessary

The Comptroller may be asked to modify his Circular so as to allow Contributions (if deemed necessary by the President — to be paid as deposits for a period not exceeding a year. At the end of every year unexpended balance of all such deposits may be credited to the proper head of account

May an order (as in draft submitted) be issued from the Fl. Deptt? If necessary, the Comptroller may be first consulted

24/7/3

To the Dewan,
through the 2nd. Councillor.

Please state the case to the Comptroller and enquire how he proposes to remedy the inconvenience complained of which seems real. Reappropriation in such cases is often not possible where there are few Subsidiary Budgets as the Revenues in the Savings Bank do not seem desirable. —

29-7-03

D.A.

29/7

Issue draft

29/7

6/8

Sr. Asst. 29/7
12 pm. 29/7.
Draft sig 30/7
31/7/03

Letter no 6209 dt 15-9-03

Letter no 3858 dt 23-9-03

The above enquiry was made in this office ~~docket~~ no 727-8 (X) L.F. 177-92 dt 11-8-03. The Comptroller states, (X) in reply, that the difficulty complained of by the President in not bringing under Deposits the contributions received from villagers for any work, is not real and is caused by a mistake in not following entirely the instructions contained in his circular no 1856 dt 15-7-96. according to which the amount of contribution promised should be shown on the credit side as revenue-receipt of the District Funds, and the full amount of the estimated Cost of the works for which contribution was promised on the debit side. That this procedure is according to the Budget system and the necessity for any appropriation from the provision made

for other works will be obviated; that the President may be instructed to prepare his future Budget Estimates accordingly; and that, as a safe guard for the recovery of the contribus promised, the President should be personally held responsible for the due recovery of the amount, or before sending the estimate to Govt: for sanction, or before sanctioning any estimate himself, he should invariably certify as follows — "The contribution of Rs —— has been recovered and credited in the account of Rs —— under the head ——"

Submitted for orders as to whether this letter may be received in Secrecy & Communicated to Presidency for guidance.

DJ 13/10/03

21/10/03

The Comptroller has not apprehended the matter

properly I think Contributions
may be allowed & be
kept as deposits at the
discretion of the President
for a period not exceed-
ing ~~a year~~ three years
credited to D.H.B. accounts
at the end of each
year ~~draft~~ submitted

26/10/3

e, Dewan
hrough the 2nd. Councillor.

~~matter~~ ~~accounts~~ ~~rights~~ ~~decisions~~
are ~~Contributions~~
credited ~~country~~
~~future~~ ~~expenditure~~
from ~~Lamaism~~
~~Clerks~~ to be the
for determination.
President ~~for~~ for deposit
for a year ~~Head of~~ for
birth
~~matter~~ ~~suggestion~~
Procedure which I have
quite under ~~Clear~~ The

the accounts complained
of by the President seem
real. The balance of
argument seems however to
be in favour of all receipts
being credited and of all
expenditure being debited
to the Estate. a matter on
which I am incompetent
to give an opinion - Kindly
obtain the Dewan's orders
and do the needful -

30/10/03

13748
2.11.03.

Ans 24 & Copy down
the general policy -
The question is that the
deficits should be reduced to
the lowest degree possible - The
Committee's action is quite in
accordance with the policy of
the Code and no objection can
be taken with - When estimates
are made & sanctioned
obtained & hence the Dy Comr
will have information with
him of the amount he will be

W

as what
perhaps be
the time
of the budget. We do not
no difficulty of show this
over under receipts & including
the whole of the amounts on
the expenditure side — If
this occurs during the year
a supplemental budget is
before it entails — No other
Dept has raised this
objection & think the
circular can be completed
as proposed and when
we have received answer any
further information can be
the matter & be sent
forward

7/X

As 10/11/03
Sir J. A.J. 10/11/03

9/11/3

Issue & submit to
2nd Councillor

12/11/3

OFFICE OF T
Regd. No. 12996
2nd JUN 1903
DEWAN OF MYSORE OFFICE

L. 2253

(8)

1903 / 1620

FROM

Rao Sahib Parangarangar Esquire,
President Local Fund Board
Chikballapur

To

H. V. Nanjundayya Esquire M.A. M.L.
Secretary to the Government
of His Highness the Maharaja
of Mysore Revenue and
Dated 27th General Department
Despatched
Bangalore
May 1903
Received

General No. 789

No. Secretary

Enclosure None

Requesting to direct
Comptroller to withd
the contribution of Rs 3257
recovered from the villagers
of Kikbanumhatti in the
Jagalur Taluk and
Bellodi in the Harihar Sub-
Taluk on account of wells
and credited to respective
heads in the Treasury accounts
and to permit to place in
deposit the sums recovered
hereafter as contribution
and to utilize them for the
works when necessary

Memo put up
Files 2016
Memo Contd. 2/

Ord 8/6
Rs 12/6

No 789 Sec a
Sec 4

Office of the President
Local Fund Boards
Chitaldrug District
Dated 27/5/1903

From

A. Ramanujiengar Esquire
President Local Fund Board
Chitaldrug District.

To

A. V. Narayndayya Esquire, c.b. A.M.C.S.
Secretary to the Government of His
Highness the Maharaja of Mysore.
General and Revenue Departments.
Bangalore

Sir,

I have the honor to state that a Contribution of Rs 325/- recovered in cash from the villagers of Chikbannihatti in the Jagalur Taluk and Bellubi in the Harihar Sub Taluk on account of two wells to be repaired in them have been credited to Public Funds in the head Contributions as the same could not under the Circular orders recently issued by the Comptroller to the effect that Contributions in money should not be held in deposit but should be credited to the respective Heads of Account to which they belong, be placed in deposit and utilized for the works for which it was recovered and consequently Appropriation has now to be made for the full amount of the Estimates Sanctioned for these works

from the funds available out of the budgetted allotment for current year under B "Works to be executed by Revenue Officers" instead of appropriation being limited only to the actual amount to be had from District Funds. This procedure will reduce the funds made available from the total allotment under the head by so much of the appropriation required to be made therefrom towards the Contributions recovered and credited to District Funds, which may with advantage be allotted for other urgent works to be carried out this year but which for want of funds have to be deferred. I beg therefore that in view to obviate the above difficulty, the Comptroller may be kindly directed to withdraw the credit afforded to the Contribution of Rs 325/ referred to and to place it in deposit for being spent upon the aforesaid works which have been taken up and will it is hoped, be Completed before the Close of this year.

2 Further I solicit that in all cases in which there is every prospect of the works for which money Contributions are promised, being taken up immediately and Completed in the year in which the Contributions are

recovered

recovered, I may be permitted to place the Sums recovered in deposit and oblige them for the works for which they are intended instead of crediting them to the respective heads of account as at present and making necessary appropriations therefor from the Sanctioned allotments to the prejudice of other works as explained above.

I have the honor to be,

Sir,

Your most obedient Servant

[illegible]

President

Vb

(9)

Read

Letter no 7898/27-5-03

from the President of the

L. F. Board, Lakhimpur

Circle.

Section F.B.

Order thereon

Ic No 64

Serial No 2 No R 727-8

L.F.177-1892

11/8/03

~~It is observed that~~ In

see Q

13/8/03

the letter read above, the

President states, that the

contribution of Rs 325

recovered in cash from

the villagers of Lakhi-

bannihatte in the Nagaluc

Jalia, and Bellidi in

the Nanibari Sub Jalias

on account of two wells

to be repaired in them

was credited to the D. F

under contributions in-

as-much as ~~the same~~ it

could not, under the

Comptroller's Circular No 1856
of 16-7-96, be placed in
deposit and utilized for
the works for which it
was recovered; that con-
sequently appropriation
for the full amount of
the estimates sanctioned
for these works has to
be made from the
budgetted allotment
under "03. Public Works"
instead of only the difference
payable from the C.F., and
that this procedure reduces
the funds available for
works to the extent of the
contributions, which may
with advantage be alloted
for other urgend works to
be carried out during the year.
~~in 1902-1903.~~
To remedy this difficulty,
the President requests that
the Comptroller be in-
structed to withdraw
the credit afforded to

to the contribution of Rs 325 and to place it in deposit for being spent upon the aforesaid works, which ~~were~~ are expected to be completed before the close of the year, and to allow the President to place in deposit — similar sums recovered and to utilize them for works for which they are intended, instead of crediting them to the respective heads of account

2. As the inconvenience complained of seems to be real, the Comptroller is requested to be so good as to state how it may be remedied ~~he proposes to remedy the same~~ by reappropriation from budget heads already provided for ~~not~~ in such cases as often ~~not~~ always possible; and while it is desirable that there ought ~~should~~ to be few supplemental

2 Whether his Circular may not be so modified as to allow contributions in cases in which the Presidents or Dy Commrs consider necessary, to be held in deposit for a period not exceeding a year, the unexpended balance of all such deposits being credited to the proper head account at the end of every year.

budgets as possible. The
deposit of such moneys
in the Savings Bank also
does not ~~also~~ seem ~~desireable~~ to be
the proper course.

[signature]
1/8/03
Secretary.

To [illegible] 3/8/03.
The President of the D. F. Bd
Chadbourne
& Comptroller

Read
10/8/03

V

S. O Please refer to Dy Secretary. Dy 9/10/03

Ed Rev

7278

Correct file no is 1778

1892. which please enter

Dy 9/10/03

L 7 1778 92 Cont'g the above put up

9/10/03

9/10/03

L 678

1893 20 SEP 1903

MYSORE GOVERNMENT CENTRAL & REVENUE SECRETARIAT

10

From E. R. Subrayer Esqr

The Comptroller, Mysore Govt.

To H. V. Nanjundayya

The Secretary to the Govt. of Mysore

Rev & Genl Dept. S.

Dated 23. 9. 03

Despatched 24. 9. 03

Received

Section No. 25

L. F. No. 383

File No 54 No. 2

Serial No 3

SUBJECT MATTER. L 7117-92

With reference to Govt Pro: no: 727-8 L 7117-92 dated 11th Instant, requesting to issue instructions to the President District Fund Board Chitaldroog, to show on the amount of Contribution promised for any work on the credit side and the full amount of the estimated cost of the works for which contribution was promised on the debit side in the future Budget estimates.

L 7

24 9

memo 13/10/03

Dy 7/10/03

Yr O.

The ref: is not in L 7117-92 Please note correct file

Dy 7/10/03

L. F. No.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 23d. September 1893.

From

E. R. SUBRAYER, Rsq.,

Comptroller, Mysore Govt.

To A. V. Manjoondayya Esquire

~~The~~ *Secretary to the Govt. of Mysore,*

Revenue and General *Depts.*

SIR,

With reference to Government Pro: no 727-8 LF 117-92 dated 11th Instant regarding the difficulty Complained of by the Residency District Board Chitaldroog in not bringing under Deposits the Contributions received from Villagers for any work, I have the honor to State that the difficulty is not real, and is Caused by a mistake in not following entirely the instructions Contained in this office Circular no 1856 dated 15th July 1896, according to which the amount of Contribution promised should be shewn on the Credit Side as Revenue receipt of the District Funds; and

the

the full amount of the Estimated Cost of the works for which Contribution was promised on the debit Side altho. the latter was not Explicitly mentioned in the Circular. This procedure is according to the Budget system and the necessity for any appropriation from the provision made for other works will be obviated. The President may be instructed to prepare his future Budget Estimates accordingly. Further as a Safe Guard for the recovery of the Contribution promised, the President Should be personally held responsible for the due recovery of the amount or before Sending the Estimate to Government for Sanction or before Sanctioning any Estimate himself he Should invariably Certify as under "The Contribution of Rs — has been recovered and credited in the account for — under the head —".

I have the honor to be
Sir
Your most Obedient Servt.
by Eagles
for Comptroller
Govt. of Mysore

Mod.

Read:-

Letter No.385 dated 23rd September 1903 from the Comptroller in Mysore, stating, with reference to Pro. No.727-8/L.F.177-92 dated 11th August 1903, that the difficulty complained of by the President of the Distt Fund Bd: of the Chitaldrug Local Fund Circle, in not bringing under "Deposits" the contributions received from the villagers for any work, is not real; and that the necessity for any appropriation from the provision made for other works will be obviated, if the President be instructed to credit the amount of contributions promised as revenue receipt of the District Funds, and to debit the full amount of the estimated cost of the works for which contributions will be promised.

14-11-03

Section L.F.
File No 177-92
Serial No 4

in the accounts

to S. Copy Acct-& Comptroller

ORDER THEREON NO 1826-31 L.F.177-92 9/11/03

Government observe that Article 246 of the Civil Account Code lays down ~~the general policy that the deposits should be reduced to the lowest degree possible.~~ The general rule that no sums are to be credited in any deposit register which can be carried to any other head of account. The Comptroller's circular No.1856 dated 25th July 1896 is quite in accordance with the ~~policy of the~~ Code, and no objection can be taken to it. It is understood that the Deputy Commissioner will be in possession of ~~the~~ information as to the amount payable as contribution when estimates

are

are [illegible] section [illegible] but it
would [illegible] therefor, and in most cases
at the time of the preparation of the
[illegible]. There should therefore be no
difficulty whatever in showing the con-
tributions under receipts, and the entire
cost of the work including contribution
on the side of expenditure. If contri-
butions are expected in the course of
the year, after the ~~estimate~~ budget is
passed, a supplemental budget is par-
~~ap~~/inevitable, and may be submitted.
Under these circumstances, supposing
concurring with the Comptroller, that
that contributions received for water
should be credited on the receipt side
without being kept as deposits for a
year as proposed by the President, the
entire cost of the work built, is put on
the side of expenditure. If, in the
adoption of this system, any practical
inconvenience happens, which in course
course, the same may be brought to the
notice of Government.

If in any special circumstances the system is attended with inconvenience, the case may of course be reported for the orders of Govt.

[Denmark]

Secretary.

Agd 11/11/03

Spirit

12/11/03

12/11/03.

The Comptroller.

" President of the Calcutta Port Trust

" Presidents of the other District Boards,

" " of the Municipalities in the State

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Boards Branch, Local Funds, dated 16th November 1903.

READ—

Letter No. 385, dated 23rd September 1903, from the Comptroller in Mysore, stating, with reference to Proceedings No. 727-8—L. F. 177-92, dated 11th August 1903, that the difficulty complained of by the President of the District Fund Board of the Chitaldrug Local Fund Circle in not bringing under "Deposits" the contributions received from the villagers for any work, is not real; and that the necessity for any appropriation from the provision made for other works will be obviated, if the President be instructed to credit the amount of contributions promised as revenue receipt of the District Funds, and to debit in the accounts the full amount of the estimated cost of the works for which contributions will be promised.

No. 1826-35—L. F. 177-92, DATED BANGALORE, 16TH NOVEMBER 1903.

ORDER THEREON.—Government observe that Article 246 of the Civil Account Code lays down the general rule that no sums are to be credited in any deposit register which can be carried to any other head of account. The Comptroller's Circular No. 1856, dated 15th July 1896, is thus quite in accordance with the Code, and no objection can be taken to it. It is understood that the Deputy Commissioner will be in possession of information as to the amount payable as contribution, when estimates are prepared and sanction of Government is sought therefor, and in most cases at the time of the preparation of the budget. There should therefore be no difficulty whatever in showing the contribution under receipts, and the entire cost of the work including contribution on the side of expenditure. If contributions are expected in the course of the year, after the budget is passed, a supplemental budget is perhaps inevitable, and may be submitted. Under these circumstances, Government concurring with the Comptroller, direct that contributions received for works should be credited on the receipt side without being kept as deposits for a year as proposed by the President, the entire cost of the work being shown on the side of expenditure. If in any special circumstances this system is attended with inconvenience, the case may of course be reported for the orders of Government.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller to the Government of His Highness the Maharaja of Mysore.
The President of the Chitaldrug District Board.
The Presidents of the other District Boards,
The Presidents of the Municipalities in the State.

Exd.—C.V.

11

1903-04

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL BOARDS BRANCH, LOCAL FUNDS

PROCEEDINGS

Dated 16th November 1903

No. 1826-35
L. F. 177-92

Directing that contributions received for works be credited on the receipt side without being kept as deposits for a year, the entire cost of the work being shown on the side of expenditure.

SBP—25-11-03—200